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## EFFICIENCY VALUE OF THE BUDGET EXHIBIT

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With the growth of cities and the increasing complexity of their activities there had been little concurrent development of means for popular control. Taxpayers accordingly had known progressively less concerning local administration. Inertia had continued antiquated methods, and in the resultant obscurity politicians had found their opportunity to plunder.

Then, as one of the many experiments to alleviate conditions, came the budget exhibit, planned to meet the inquiries and criticisms of taxpayers now restless with the rise in the cost of city government. By showing the citizen just what he is getting for his money, the exhibit was intended primarily to check official extravagance. It has done more. It has driven home the fundamental that the public business is the public's concern, and that every individual has a share in the collective burden of all. Furthermore, it has emphasized personal duty and personal opportunity as one. City officials are now realizing the necessity for applying to municipal activities the principles of scientific management, and in the effort to gather the basic facts are now learning to know how their work ought to be performed and the best organization and methods for its accomplishment. And, on the theory that every department head must justify in the eyes of the public his demand for a share of the annual expenditure, appropriating bodies, too, have become more determined against increases unless officials set forth graphically the salient facts which all ought to know.

### *The Budget Exhibit and the Citizen*

Burke Cochran, in one of his famous bursts of oratory, referred to the successful English grafter who, when faced with the evidence of his guilt, declared that he marveled at his moderation, so little attention had his accusers paid to his operations. An American city official seems to hold a similar view of public interest, for, notwithstanding disgraceful exposure within a year, he asked \$7,350 increase for administrative salaries. Other than the budget exhibit,

what evidence had the taxpayer that \$135,328 total increases could be justified by this department, of which an investigating body had said that the superintendent was useless, that there was no executive supervision of work, that inspectors were incompetent, that favored contractors were repeatedly benefited? Taxpayers must be pardoned for wanting to know what a department has done during a year to warrant increases representing a capital of \$5,325,000 and equivalent to taxes on property worth \$13,400,000. Citizens from a residence district should be left to their own thoughts when told at a budget exhibit that to pay for seventy-nine new employees and increase the salaries of 268 others would require five miles of new \$10,000 homes.

Through the budget exhibit, citizens are becoming alive to the cost of municipal waste. They protest against adding great sums to city salaries, on the ground that many a family has to deprive itself of some of the comforts and almost of the necessities of life in order to pay the annual tax bill. While considering that there is much inequality in pay among city officials, they insist that such readjustment as is necessary can as well be made by cutting down the top-heavy salaries as by increasing appropriations. With the extension of the budget exhibit, equalizing downward is progressing.

#### *The Budget Exhibit and the City Official*

Time was when city officials brazenly asked "What's wrong with my expenditures?" And the citizen uninformed was the citizen cowed—which usually eventuated in the citizen disinterested. Where the budget exhibit has come into its own the situation is reversed. When one city official requests for the following year \$2,450 less than he expended during the previous year, and another asks for \$63,930 less, the taxpayer demands to know why a third department head wants an increase of 235%. And unless the official has conclusive reasons, the increase is denied. It is growing more difficult for political favorites to get padded budgets. Competitive bids are being substituted for graft in open market orders. Engineers attest their awakening by five times as much pavement laid in two months as in the preceding four years. A city official cuts salaries in his department from \$36,000 a month to \$12,000, knowing that budget exhibit publicity is worth more than old-time political tactics.

With the budget exhibit the city official wishes to or is forced to explain. He has to explain, clearly and pointedly. If he mumbles his statements, he has to amend. If he omits, he is discredited. It is now for the official and not for the citizen to describe salaries and wages so that padding could be discovered. One department head requests appropriation to repair paving on a basis of 300 to 365 days per laborer per annum; another calculates 200 to 300 days each. This is made clear by the budget exhibit. Social workers, trade unionists and societies for preventing cruelty arise to know by what laws, human, divine or political, the official could compel engineers, foremen and laborers to work 365 days a year. The taxpayer, too, wants to know just how it would be done. Even schoolboys ask why two wheelwrights require the constant supervision of two foremen wheelwrights and what is the matter with laborers when thirty supervising employees are required to keep thirty-eight laborers at work.

#### *The Budget Exhibit and the Appropriating Body*

By a curious mental astigmatism that affects taxpayer and official alike, it is easier to get \$100,000 for a top-heavy street payroll than \$10,000 to open a branch library or a milk station. With a budget exhibit, education and health have better conditions of competition. Here the street commissioner is forced to show results comparable in terms of taxes and unit costs with the figures of the health officer and the school superintendent, and these in turn must prove activities more valuable per dollar of appropriation than other department heads. These questions stand out: Shall there be four additional nurses for tuberculosis clinics, or a new automobile? Two additional nurses for social service work, or a new departmental draftsman? Tuberculosis day camps costing \$5,160, or free taxicab transportation for clerical assistants? Clinic physicians costing \$8,100, or doubled salary for a city official? Shall there be more training schools, more recreation centers, vocational training, domestic science, kindergartens, or shall there be more superannuated messengers and increased salaries all around?

Property owners obviously wish all the money voted that is necessary for the protection of health and safety. They approve semi-annual inspection of tenements and the removal of dark rooms. But having seen at the budget exhibit the best showing possible for

each department, they appreciate that it is still feasible to give all the education that is justified, to do all the health work that is needed, to give hospital patients plenty of beds and plenty of food, to check crime, to pave streets—in short, to widen greatly the scope of municipal activity, without increased appropriations, because of the money saved by retrenchment. They realize that the best possible reason for reducing a padded payroll is that the money is needed to save babies' lives, to buy food for consumptive patients, to provide truancy officers. They see that in opposing inefficiency they lose ground unless at the same time they approve and support efficiency. Those who are watching a city debt pile up, those who know that in that debt are vast sums that ought to have been put into budgets, realize that the time has come for the citizen who would do good without doing harm to reason about the budgets in terms of "either-or" and not terms of "both-and." The more worthy the activity, the stronger the reason why its administrators should not waste a dollar and should take the public completely into their confidence; the more reason also why its advocates should help city officials and the overburdened taxpayer adopt methods that will disclose opportunities for retrenchment and then compel such retrenchment. Through the budget exhibit this stands out as the great problem of budget making—the problem of alternatives.

#### *The Budget Exhibit and the Civic Worker*

If, in the past, taxpaying bodies have seemed to emphasize the importance of economy, while charitable bodies have seemed, as a rule, to want to spend even more money, it is largely because the two groups were looking at different facts. Philanthropists are spending millions a year to relieve individuals in distress and to remove conditions that cause sickness and immorality. Naturally they insist that the city stop manufacturing the supply of distress and help change unfavorable conditions. Taxpayers, on the other hand, are closer to their own tax bills. The philanthropist is perfectly willing to agree that not one dollar more ought to be spent than is necessary to meet 100% of the city's obligation to 100% of its population. Nor would any taxpayer claim that sickness and ignorance and theft should go unchecked. So with the budget exhibit as a means, those who want less money spent in the aggregate can now get together with those who want more money spent to

obtain particular benefits approved by all, with the net result to the community of retrenchment where waste is proved and more generous appropriations where needs are proved that cannot be met by present allowances. Coincidentally there is unity of volunteer agencies and taxpayers' organizations to stop waste, to increase efficiency, and to meet the needs of health, education and protection, by gathering facts and bringing influences to bear in an impersonal, non-political way to secure through city government a maximum increase in benefits with a minimum increase in expenses.

Co-operation of this kind must result in a definite plan, and so there is the example of the local needs association which at budget-making time formulates a comprehensive program with many such propositions as these:

That the mayor provide for an adequate group of inspectors for the bureau of weights and measures.

That the police department assume active direction, by means of a squad, special detectives, or in some other way, of the increasing number of mendicants throughout the city.

That the proper department be permitted to establish farms for the treatment of the chronic inebriate and the chronic vagrant.

That the department of education make provision for opening in the late afternoons and evenings, from April until October, rest and play spaces for mothers and children in the public school courts of the crowded sections.

That seats be provided on the bridges for working people, mothers and children, and that the police department be urged to see that they are used by this group, rather than by loafers and the indolent.

That the board of health establish at an early date a tuberculosis clinic in the very needy Italian section.

That the department of charities consider seriously the great need of a convalescent home and sanitarium for adults.

That the proper authorities bring pressure to bear at Washington to devise means of giving citizenship papers to foreigners desiring them without delay and unnecessary cost. That other offices be provided besides the one used at present, and that the widest publicity be given to the

fact that proper persons can obtain such papers in a dignified and rapid manner.

That the board of aldermen take up the question of push cart regulation throughout the tenement section of the city. That arrangement be made to avoid selling without license, or graft in obtaining one, and that proper statistics regarding every push cart peddler be gathered in the bureau of licenses at the City Hall.

That the street cleaning department be urged to make use of the high pressure mains where possible for flushing the streets in the tenement section once a day during at least six months in the year.

That the tenement house and fire departments be so organized that inspectors shall visit the tenement houses at frequent intervals to insist that the fire escapes on yards and streets be kept clear.

That the number of inspectors, both of milk brought into the city by large and small dealers and of milk sold in groceries, delicatessen stores and lunch rooms, during the summer be increased so that adulteration, impurities, contagious diseases and germs contagious to babies be as far as possible eliminated.

That there be greater and more continued inspection of the moral character of the amusement boats plying on the river, bays and sound.

That more co-operation be carried on between the departments of the city and the gas and electric companies in the opening of streets.

Behind this program is a body of civic and social workers and hard-headed taxpayers, backed by such statistics and facts that the generally worded demand cannot possibly secure. Here again the budget exhibit brings out the superiority of fact, firmness and dignity over bluster, noise and hearsay.

### *The Budget Exhibit and the Public*

As illustrated by the budget exhibit, municipal administration is developing along lines of competency, efficiency and scientific management. Money in gross is being economized, results are

being intensified. That the general public can understand savings only when they mean less money, is not the public's fault. And each year larger numbers are being brought by the budget exhibit to see that individual city employees are doing many times as much work, supplies are being made to go several times as far, municipal service is being extended and administrative efficiency developed.

Laying stress on the principle that one great object of all democratic government is to enlist the interest of every citizen—to get the taxpayer to see the significance of his government to his private life—the budget exhibit shows graphically how much money has been appropriated for a department, what has been done with it; what is planned for the future, how much is requested in the next budget; increase or decrease in amount; reasons therefor. The dollar question is put forward, but behind this is the attainment of efficiency. While the taxpayer is likely to ask only, "To what extent will it affect my rates?" the department head asks, "Where can I improve the organization and system to produce better aggregate results?" For all concerned there is a clearer conception of causes and effects, of costs and results. Consequently, city officials on record for promised results substitute system for disorder, employees with a goal replace disinterestedness with ambition, citizens awakened check up the effect. In other words, here is a complete exhibit of the working machinery of the city government, where any intelligent taxpayer may learn the use to which his tax money is put and acquire knowledge on which to reason more logically and forcibly against its misappropriation or waste.